CERTIFICATE OF TRANSMISSION

I hereby certify that this correspondence is being transmitted by either submission using the EFS WEB submission system, fax to the U.S. Patent and Trademark office to fax number 571-273-8300, or is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 to on August 25, 2006.

/Brian C. Kunzler/

Attorney for Applicant

PATENT

Docket No,TUC920020127US1

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:	James H. Eaton)
Serial No.:	10/627,079)
Filed:	July 25, 2003) Group Art) Unit: 2627
For:	RECORDING HEAD COMPENSATION FOR TAPE SHRINKAGE AND EXPANSION)))
Examiner:	Brian E. Miller)

AMENDMENT AND RESPONSE TO OFFICE ACTION

Mail Stop AMENDMENT Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Examiner:

In response to the Office Action mailed on June 19, 2006, Applicants respectfully request the reconsideration of the present application in view of the following remarks and amendments.